

R865. Tax Commission, Auditing.

R865-19S. Sales and Use Tax.

R865-19S-76. Painters, Polishers, and Car Washers~~[,-Etc.]~~ Pursuant to Utah Code Ann. ~~[Section]~~ Sections 59-12-103 and 59-12-104.

~~[A. Charges for painting, polishing, washing, cleaning, and waxing tangible personal property are subject to tax, and no deduction is allowed for the service involved.]~~

~~[B.]~~ (1) Sales of paint, wax, or other material ~~[which becomes a part of the customer's tangible personal property,]~~ to persons engaged in the business of painting and polishing of tangible personal property are exempt as sales for resale if the paint, wax, or other material becomes a part of the customer's tangible personal property. However, the vendor of these items must be given a resale certificate as provided for in Rule R865-19S-23.

~~[C.]~~ (2) Sales of soap, washing mitts, polishing cloths, spray equipment, sand paper, and similar items to painters, polishers, and car washes~~[,-etc.,]~~ are sales to the final consumer and are subject to tax.

KEY: charities, tax exemptions, religious activities, sales tax